

## MEMORANDUM

Agenda Item No. 11(A)(4)

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**TO:** Honorable Chairman Bruno A. Barreiro  
and Members, Board of County Commissioners

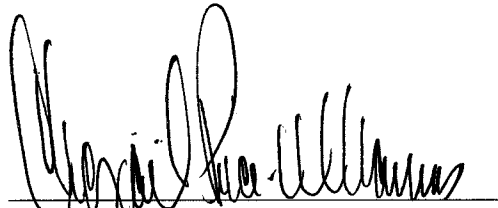
**DATE:** October 16, 2007

**FROM:** Abigail Price-Williams  
Acting County Attorney

**SUBJECT:** Resolution urging Congress  
and the Florida Legislature not  
to preempt internet bed tax  
lawsuits

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The accompanying resolution was prepared and placed on the agenda at the request of  
Commissioner Joe A. Martinez.

  
Abigail Price-Williams  
Acting County Attorney

APW/jls

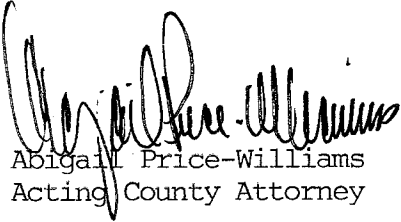


# MEMORANDUM

(Revised)

TO: Honorable Chairman Bruno A. Barreiro  
and Members, Board of County Commissioners

DATE: October 16, 2007

FROM:   
Abigail Price-Williams  
Acting County Attorney

SUBJECT: Agenda Item No. 11(A)(4)

Please note any items checked.

- ☐ "4-Day Rule" ("3-Day Rule" for committees) applicable if raised
- ☐ 6 weeks required between first reading and public hearing
- ☐ 4 weeks notification to municipal officials required prior to public hearing
- ☐ Decreases revenues or increases expenditures without balancing budget
- ☐ Budget required
- ☐ Statement of fiscal impact required
- ☐ Bid waiver requiring County Manager's written recommendation
- ☐ Ordinance creating a new board requires detailed County Manager's report for public hearing
- ☐ Housekeeping item (no policy decision required)
- ☐ No committee review

Approved \_\_\_\_\_ Mayor  
Veto \_\_\_\_\_  
Override \_\_\_\_\_

Agenda Item No. 11(A)(4)  
10-16-07

RESOLUTION NO. \_\_\_\_\_

RESOLUTION OPPOSING FEDERAL OR STATE  
LEGISLATION THAT WOULD PREEMPT LOCAL  
GOVERNMENTS FROM SUING FIRMS THAT RENT HOTEL  
ROOMS OVER THE INTERNET TO RECOVER UNPAID BED  
TAXES; URGING THE U.S. CONGRESS AND THE FLORIDA  
LEGISLATURE NOT TO PASS SUCH LEGISLATION

**WHEREAS**, Miami-Dade County collects Tourist and Convention Development Taxes (“the bed tax”) on the rental, lease or use of hotel, motel, resort and other transient lodging accommodations (“hotel rooms”) in Miami-Dade County; and

**WHEREAS**, the bed tax is generally collected by the hotel, motel, resort or other transient lodging establishment (“hotels”) from the public on the retail rate for which hotel rooms are rented, and directly remitted to the County by the hotel; and

**WHEREAS**, firms that rent hotel rooms over the internet are currently acquiring such rooms by contract or arrangement directly with hotels and then selling these rooms to the public at substantially higher rates; and

**WHEREAS**, in some cases these firms may not remit bed taxes to the County commensurate with the retail rate; and

**WHEREAS**, lawsuits have been filed throughout the country by local governments to compel firms that sell hotel rooms over the internet to remit to the local governments unpaid bed taxes; and

**WHEREAS**, on September 12, 2006 by Resolution No. 1044-06, this Board directed the County Attorney to file a lawsuit against firms that sell hotel rooms over the internet to collect unpaid bed taxes; and

**WHEREAS**, bills and/or amendments are being considered at both the federal and state level that would preempt local governments from suing firms that rent hotel rooms over the internet to recover unpaid bed taxes,

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF MIAMI-DADE COUNTY, FLORIDA**, that this Board:

**Section 1.** Opposes legislation at the federal and state levels that would preempt local governments from suing firms that rent hotel rooms over the internet to recover bed tax revenues on the full price of such rentals.

**Section 2.** Urges the U.S. Congress and the Florida Legislature not to pass such legislation.

**Section 3.** Directs the Clerk of this Board to transmit a certified copy of this resolution to the members of the Miami-Dade County Congressional Delegation, the Governor, the Senate President, the House Speaker, and the Chair and Members of the Miami-Dade State Legislative Delegation.

**Section 4.** Directs the County's federal and state lobbyists to advocate against such preemption legislation, and directs the Office of Intergovernmental Affairs to include this item in the 2008 Federal and State Legislative Packages.

The foregoing resolution was sponsored by Commissioner Joe A. Martinez and offered by Commissioner \_\_\_\_\_, who moved its adoption. The motion was seconded by Commissioner \_\_\_\_\_ and upon being put to a vote, the vote was as follows:

Bruno A. Barreiro, Chairman  
Barbara J. Jordan, Vice-Chairwoman

Jose "Pepe" Diaz  
Carlos A. Gimenez  
Joe A. Martinez  
Dorrin D. Rolle  
Katy Sorenson  
Sen. Javier D. Souto

Audrey M. Edmonson  
Sally A. Heyman  
Dennis C. Moss  
Natacha Seijas  
Rebeca Sosa

The Chairperson thereupon declared the resolution duly passed and adopted this 16th day of October, 2007. This resolution shall become effective ten (10) days after the date of its adoption unless vetoed by the Mayor, and if vetoed, shall become effective only upon an override by this Board.

MIAMI-DADE COUNTY, FLORIDA  
BY ITS BOARD OF  
COUNTY COMMISSIONERS

HARVEY RUVIN, CLERK

By: \_\_\_\_\_  
Deputy Clerk

Approved by County Attorney as  
to form and legal sufficiency.



Jess M. McCarty

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